



Financial Management Section  
Missouri Department of Elementary and Secondary Education  
P.O. Box 480 Jefferson City, MO 65102-0480  
**Title I Comparability of Services**  
**Detailed School Data Worksheet Per Pupil/Salary Expenditure, Step 2b**

School District Name and Grade Span	County-District Code
<input type="checkbox"/> Elementary <input type="checkbox"/> Intermediate/Middle <input type="checkbox"/> Junior High <input type="checkbox"/> High School	

**NOTE:** Directions are on back of form. This option is typically only used when compliance can not be demonstrated using Step 2a. Complete this report for each group of schools having similar enrollment sizes and similar grade spans. Make copies of this form as needed.

TITLE I SCHOOLS:						
1	2	3	4	5	6	7
Title I School Name	Actual Grade Span	Pupils Enrolled	Total Base Salaries	Per Pupil Expenditure (Col. 4 / Col. 3)	F/R Lunch Poverty Percentage	Comparable (Yes or No)
			\$	\$		
			\$	\$		
			\$	\$		
			\$	\$		
			\$	\$		
			\$	\$		
			\$	\$		

NON-TITLE I or Comparison Group Schools: (If all attendance areas for this grade span are Title I, the LEA may establish a comparison group using the attendance areas with the lowest percentage of children from low-income families.)						
1	2	3	4	5A	5B	6
Non-Title I School or Comparison Group Schools	Actual Grade Span	Pupils Enrolled	Total Base Salaries	Average Per Pupil Expenditure (Col. 4 / Col. 3)	5A multiplied by 90%	F/R Lunch Poverty Percentage
			\$			
			\$			
			\$			
			\$			
Totals:			\$	\$	\$	

Compare the entries in Columns 5 for each school to the figures in Column 5B of the non-Title I Schools or Comparison Group schools respectively. If an entry in Column 5 is less than an entry in Column 5B, adjustments in either staff assignments OR enrollment must be made in attendance centers which are not comparable. See instructions for additional flexibility.

**Directions for Completing the Detailed School Data Worksheet  
Comparability Report, Step 2b  
Comparison of Pupil/Salary Expenditures**

Complete this report for each group of schools having similar enrollment sizes and similar grade spans. This option is typically only used when compliance can not be demonstrated using Step 2a – comparing Student/Teacher FTE ratios.

**TITLE I SCHOOLS:**

This worksheet checks comparability based on Per Pupil Salary Expenditures.

Column 1 Enter the name of each Title I school.

Column 2 Indicate the actual grade span of each Title I school.

Column 3 Record the actual enrollment in each school from the Building Level Worksheet, Part A.

Column 4 Enter the total state and local salaries for each school from the Building Level Worksheet, Part B, Column 4.  
Enter to the nearest dollar.

Column 5 Divide column 4 by column 3. Express result to the nearest cent.

Column 6 Enter the free and reduced lunch poverty percentage for each school.

Column 7 Compare the entries in Column 5 to the figure in Box 5B. If an entry in Column 5 is less than the entry in Box 5B, the district is not in compliance.

**NON-TITLE I OR COMPARISON GROUP SCHOOLS:**

(If all attendance areas for this grade span are Title I, the LEA may establish a comparison group using the attendance areas with the lowest percentage of children from low-income families.)

Column 1 Enter the name of each non-Title I or comparison group school.

Column 2 Indicate the actual grade span of each non-Title I or comparison group school.

Column 3 Record the actual enrollment in each school from the Building Level Worksheet, Part A.

Column 4 Enter the total state and local salaries for each school from the Building Level Worksheet, Part B, Column 4.  
Enter to the nearest dollar.

Column 5A Divide column 4 by column 3. Express results to the nearest cent.

Column 5B. Multiply 5A by 90%. Enter result to the nearest cent.

Column 6 Enter the free and reduced lunch poverty percentage for each school.

Compare the entries in Column 5 for each school to the figure in Box 5B of the non-Title I or comparison group schools respectively. If an entry in Column 5 is less than the entry in Box 5B, the district is not in compliance. If the district is not in compliance, they may make adjustments in either staff assignments OR enrollment to meet the comparability requirements. Districts are encouraged to meet the comparability requirements on teaching staff only. However, to allow for some flexibility, if the district is not in compliance using teachers only, we will allow the district the opportunity to demonstrate compliance by using a prorated percentage for paraprofessionals. The paraprofessional will be prorated at 40% of their F.T.E. The district would have to document which classroom teacher the paraprofessional assists, that their duties are instructional, and that the paraprofessional meets the minimum qualifications as outlined in MSIP Standard 2.1.